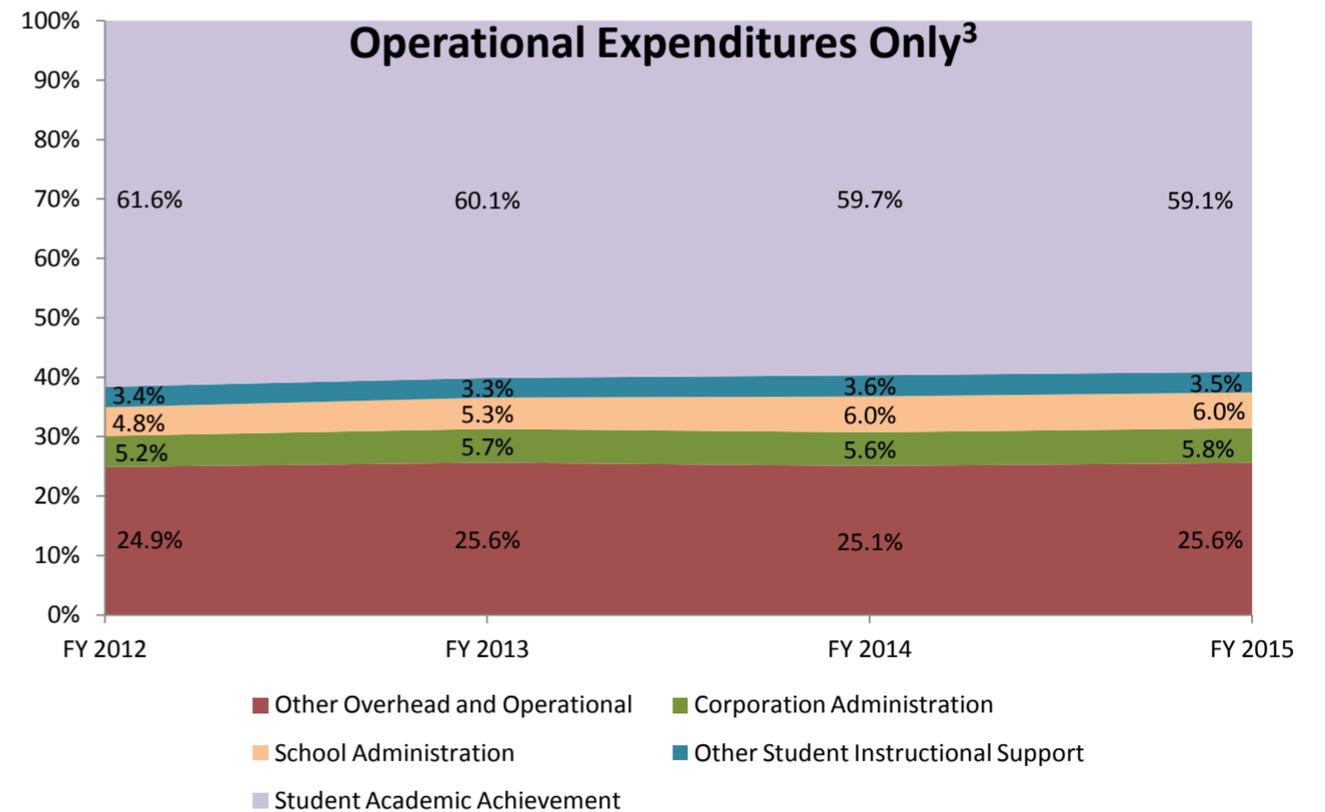
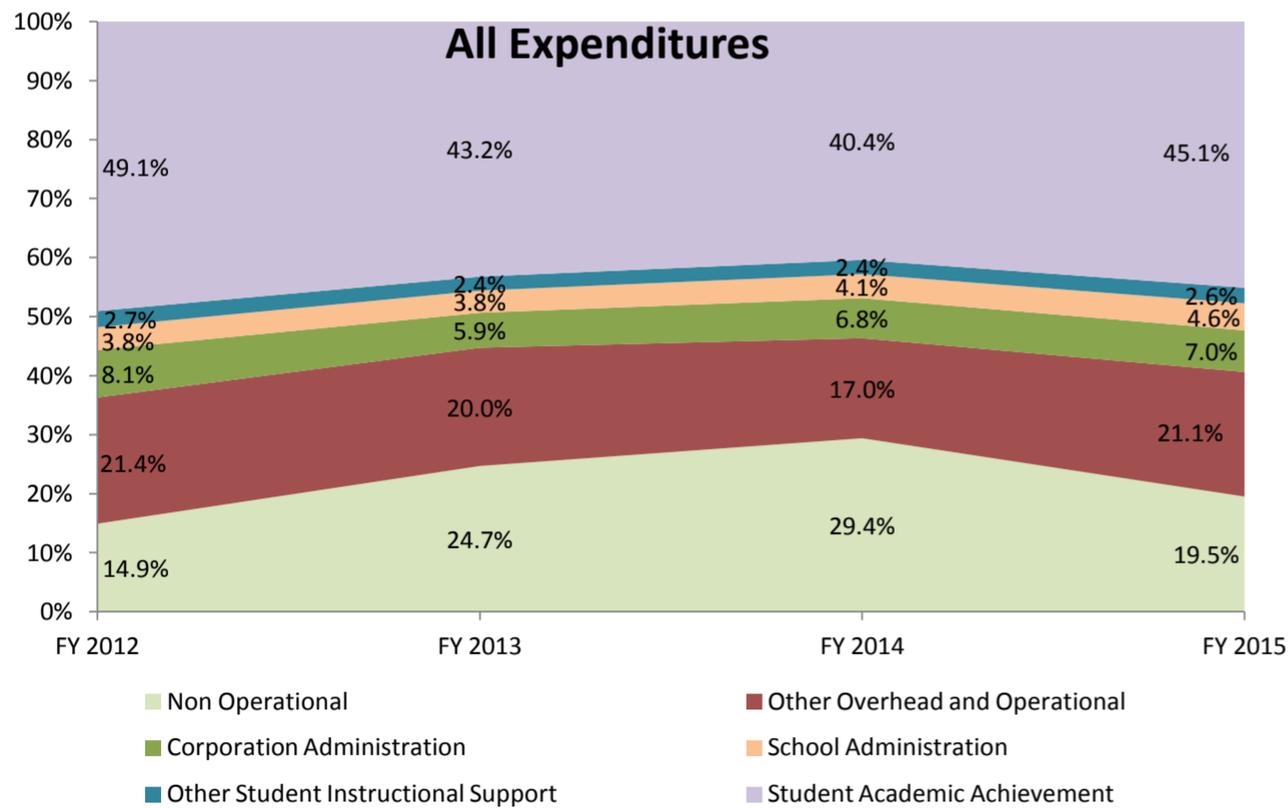


School Corporation Expenditures by Account
Biannual Financial Report Data
Northern Wells Com Schools (8435)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$12,119,232	55.1%	\$13,723,449	55.7%	\$10,761,268	49.1%	\$10,778,377	43.2%	\$10,551,636	40.4%	\$10,623,702	45.1%
Student Instructional Support	\$1,510,747	6.9%	\$1,853,704	7.5%	\$1,442,546	6.6%	\$1,527,628	6.1%	\$1,692,070	6.5%	\$1,700,873	7.2%
Total	\$13,629,979	61.9%	\$15,577,153	63.2%	\$12,203,814	55.6%	\$12,306,005	49.4%	\$12,243,706	46.9%	\$12,324,575	52.3%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$4,852,383	22.1%	\$4,921,192	20.0%	\$6,458,608	29.4%	\$6,470,482	25.9%	\$6,196,422	23.7%	\$6,630,655	28.2%
Non Operational	\$3,519,713	16.0%	\$4,131,918	16.8%	\$3,272,374	14.9%	\$6,158,002	24.7%	\$7,678,705	29.4%	\$4,595,634	19.5%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$8,372,096	38.1%	\$9,053,110	36.8%	\$9,730,982	44.4%	\$12,628,483	50.6%	\$13,875,127	53.1%	\$11,226,289	47.7%

Grand Total	\$22,002,075	\$24,630,263	\$21,934,797	\$24,934,488	\$26,118,833	\$23,550,865
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Northern Wells Com Schools (8435)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$43,354	\$661,382	\$513,780	\$504,839	1064.5%	-23.7%	-1.7%
11100	Regular Programs	Elementary	\$3,213,153	\$3,993,181	\$3,219,643	\$3,277,685	2.0%	-17.9%	1.8%
11200	Regular Programs	Middle/Junior High	\$1,585,326	\$2,244,757	\$1,891,646	\$1,906,748	20.3%	-15.1%	0.8%
11300	Regular Programs	High School	\$2,067,305	\$2,592,284	\$2,038,986	\$1,967,960	-4.8%	-24.1%	-3.5%
11350	Regular Programs	High School - Academic Honors Diploma	\$11	\$340,135	\$221,497	\$191,379	1822553.1%	-43.7%	-13.6%
11410	Regular Programs	Vocational Education - Agriculture A	\$56,489	\$61,003	\$2,693	\$2,723	-95.2%	-95.5%	1.1%
11440	Regular Programs	Vocational Education - Health Occupations	\$0	\$6,147	\$2,173	\$2,275	NA	-63.0%	4.7%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$129,045	\$141,430	\$90,530	\$85,658	-33.6%	-39.4%	-5.4%
11470	Regular Programs	Vocational Education - Business Education	\$144,263	\$203,494	\$97,971	\$103,717	-28.1%	-49.0%	5.9%
11480	Regular Programs	Vocational Education - Industrial Education A	\$1,200	\$5,579	\$9,259	\$1,967	64.0%	-64.7%	-78.8%
11490	Regular Programs	Vocational Education - Industrial Education B	\$0	\$0	\$35,171	\$31,647	NA	NA	-10.0%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$0	\$4,611	\$15	\$135	NA	-97.1%	800.8%
11630	Regular Programs	Alternative Education Programs - High School	\$92,777	\$187,823	\$257,965	\$273,558	194.9%	45.6%	6.0%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$15,925	\$73,913	\$0	\$0	NA	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$0	\$5,080	\$8,669	NA	NA	70.7%
12320	Special Programs	Physical Impairment - Multiple Disabilities	\$0	\$0	\$355,308	\$298,592	NA	NA	-16.0%
12350	Special Programs	Physical Impairment - Homebound	\$910	\$0	\$150	\$522	-42.7%	NA	247.1%
12410	Special Programs	Emotional Disabilities - Full Time	\$0	\$0	\$205,777	\$219,172	NA	NA	6.5%
12520	Special Programs	Culturally Different - Compensatory	\$4,523	\$2,121	\$0	\$0	NA	NA	NA
12610	Special Programs	Learning Disability	\$0	\$0	\$704,624	\$739,517	NA	NA	5.0%
12810	Special Programs	Special Education Preschool	\$0	\$0	\$82,586	\$93,977	NA	NA	13.8%
12900	Special Programs	Other Special Programs	\$0	\$0	\$192,145	\$199,209	NA	NA	3.7%
14100	Summer School Programs	Elementary	\$0	\$0	\$0	\$11,678	NA	NA	NA
14300	Summer School Programs	High School	\$11,035	\$7,864	\$8,415	\$14,701	33.2%	86.9%	74.7%
16100	Remediation	Remediation Testing	\$46,512	\$41,907	\$0	\$0	NA	NA	NA
16200	Remediation	Preventive Remediation	\$14,096	\$47,120	\$47,723	\$50,109	255.5%	6.3%	5.0%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$48,791	\$113,333	\$85,433	\$67,425	38.2%	-40.5%	-21.1%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$1,325,059	\$1,512,511	\$71,546	\$108,554	-91.8%	-92.8%	51.7%
17500	Pay. to Other Gov. Units in State	Special Ed. - Interlocal Agreements	\$0	\$0	\$1,780	\$0	NA	NA	NA
17900	Pay. to Other Gov. Units in State	Other	\$0	\$0	\$6,205	\$425	NA	NA	-93.2%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$77,611	\$173,992	\$0	\$0	NA	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$165,172	\$161,191	\$109,392	\$137,457	-16.8%	-14.7%	25.7%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$5,423	\$24,514	\$55,892	\$8,249	52.1%	-66.3%	-85.2%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$10,281	(\$138)	\$0	\$81,593	693.6%	NA	NA
22220	Instruction	Library/Media Services - School Library	\$141,264	\$149,657	\$162,042	\$173,590	22.9%	16.0%	7.1%
22230	Instruction	Library/Media Services - Audiovisual	\$3,918	\$813	\$414	\$999	-74.5%	22.8%	141.0%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$90,554	\$111,610	\$0	\$0	NA	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$547,064	\$598,366	\$0	\$0	NA	NA	NA
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$13,636	\$19,674	\$24,366	NA	78.7%	23.8%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$0	\$235,638	\$56,120	\$22,074	NA	-90.6%	-60.7%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$0	\$12,535	NA	NA	NA
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$13,574	\$0	\$0	NA	NA	NA
25550	Central Services	Textbks. for Rent/Resale - Direction of Resale Service	\$13,014	\$0	\$0	\$0	NA	NA	NA
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$600	\$0	\$0	\$0	NA	NA	NA
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$486,725	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$10,341,400	\$13,723,449	\$10,551,636	\$10,623,702	2.7%	-22.6%	0.7%
Student Instructional Support									
21210	Students	Guidance Services - Service Area Direction	\$73,916	\$102,494	\$94,899	\$96,329	30.3%	-6.0%	1.5%
21220	Students	Guidance Services - Counseling Services	\$280,860	\$495,287	\$398,979	\$370,242	31.8%	-25.2%	-7.2%
21230	Students	Guidance Services - Appraisal Services	\$2,736	\$920	\$322	\$735	-73.1%	-20.1%	128.3%
21290	Students	Guidance Services - Other Guidance Services	\$0	\$0	\$45	\$45	NA	NA	0.0%
21340	Students	Health Services - Nurse Services	\$92,310	\$137,070	\$132,935	\$149,299	61.7%	8.9%	12.3%

School Corporation Expenditures by Account
Biannual Financial Report Data
Northern Wells Com Schools (8435)

Account			FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
							2006 to 2015	2009 to 2015	2014 to 2015
21990	Students	Other Support Services Students - Other Student Services	\$0	\$0	\$0	\$5,241	NA	NA	NA
24100	School Administration	Office of The Principal	\$591,893	\$866,694	\$782,837	\$792,653	33.9%	-8.5%	1.3%
24900	School Administration	Other Support Services - School Admin.	\$186,712	\$251,239	\$282,052	\$286,329	53.4%	14.0%	1.5%
Student Instructional Support Total			\$1,228,426	\$1,853,704	\$1,692,070	\$1,700,873	38.5%	-8.2%	0.5%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$16,120	\$28,712	\$20,643	\$21,815	35.3%	-24.0%	5.7%
23120	General Administration	Board of Education - Service Area Assistants	\$179,436	\$146,878	\$34,436	\$40,598	-77.4%	-72.4%	17.9%
23150	General Administration	Board of Education - Legal Services	\$2,727	\$8,862	\$4,496	\$5,207	90.9%	-41.3%	15.8%
23160	General Administration	Board of Education - Promotion Expenses	\$2,975	\$2,609	\$4,959	\$1,046	-64.8%	-59.9%	-78.9%
23190	General Administration	Board of Education - Other Governing Body Services	\$17,141	\$59,359	\$44,753	\$50,743	196.0%	-14.5%	13.4%
23210	General Administration	Executive Administration - Office of The Superintendent	\$113,909	\$284,620	\$165,627	\$161,260	41.6%	-43.3%	-2.6%
23220	General Administration	Executive Administration - Community Relations	\$63,788	\$80,439	\$18,303	\$22,635	-64.5%	-71.9%	23.7%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$1,000	\$1,177	\$19,556	\$21,988	2098.8%	1768.9%	12.4%
25120	Central Services	Fiscal Services - Service Area Direction	\$0	\$0	\$1,385	\$109	NA	NA	-92.1%
25130	Central Services	Fiscal Services - Budgeting	\$0	\$0	\$65,237	\$69,260	NA	NA	6.2%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$0	\$0	\$42,600	\$44,273	NA	NA	3.9%
25150	Central Services	Fiscal Services - Payroll Services	\$0	\$0	\$52,078	\$54,016	NA	NA	3.7%
25170	Central Services	Fiscal Services - Internal Auditing	\$0	\$0	\$480	\$7,850	NA	NA	1535.4%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$3,120	\$15	\$3,078	\$2,550	-18.3%	16899.8%	-17.2%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$603	\$0	\$904	\$904	49.9%	NA	0.0%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$673	\$1,493	\$746	\$2,486	269.3%	66.5%	233.0%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$14,196	\$0	\$0	\$0	NA	NA	NA
25740	Central Services	Personnel Services - Noninstructional Personnel Training	\$210	\$0	\$0	\$0	NA	NA	NA
25750	Central Services	Personnel Services - Health Services	\$5,069	\$4,048	\$8,839	\$1,066	-79.0%	-73.7%	-87.9%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$243,414	\$205,037	\$214,517	NA	-11.9%	4.6%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$129,646	\$132,170	NA	NA	1.9%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$0	\$931,659	\$793,228	NA	NA	-14.9%
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$0	\$1,446	\$2,131	NA	NA	47.4%
25890	Central Services	Other Technology Services	\$0	\$0	\$7,125	\$3,563	NA	NA	-50.0%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$1,082	\$422	\$2,716	\$3,343	209.0%	692.2%	23.1%
25940	Central Services	Other Supp. Serv. Cent. Serv. - Settlements	\$0	\$0	\$2,500	\$0	NA	NA	NA
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$66,773	\$99,152	\$0	\$72,990	9.3%	-26.4%	NA
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$1,518,523	\$1,835,981	\$1,802,176	\$1,759,280	15.9%	-4.2%	-2.4%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$1,105	\$16,285	\$7,192	\$28,602	2488.4%	75.6%	297.7%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$146,438	\$145,612	\$191,519	\$224,893	53.6%	54.4%	17.4%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$400	\$0	\$0	\$0	NA	NA	NA
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$58,056	\$23,920	\$24,070	\$22,844	-60.7%	-4.5%	-5.1%
26600	Oper. & Maint. of Plant Serv.	Security Services	\$0	\$0	\$0	\$46,556	NA	NA	NA
26700	Oper. & Maint. of Plant Serv.	Insurance	\$179,857	\$171,455	\$201,332	\$153,977	-14.4%	-10.2%	-23.5%
26800	Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$7,464	\$45,296	\$10,630	\$11,721	57.0%	-74.1%	10.3%
27010	Student Transportation	Service Area Direction	\$53,351	\$63,867	\$71,349	\$71,355	33.7%	11.7%	0.0%
27100	Student Transportation	Vehicle Operation	\$501,134	\$724,330	\$653,166	\$683,869	36.5%	-5.6%	4.7%
27200	Student Transportation	Monitoring Services	\$10,937	\$31,519	\$49,985	\$38,310	250.3%	21.5%	-23.4%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$378,344	\$437,546	\$446,322	\$473,655	25.2%	8.3%	6.1%
27400	Student Transportation	Purchase of School Buses	\$190,081	\$0	\$0	\$345,822	81.9%	NA	NA
27500	Student Transportation	Insurance on Buses	\$50,919	\$40,888	\$32,863	\$31,555	-38.0%	-22.8%	-4.0%
27900	Student Transportation	Other Student Transportation Services	\$9,796	\$17,695	\$18,815	\$22,051	125.1%	24.6%	17.2%
27910	Student Transportation	Bus Driver Training	\$0	\$138	\$506	\$0	NA	NA	NA
31100	Food Services Operations	Service Area Direction	\$53,123	\$31,075	\$81,479	\$86,019	61.9%	176.8%	5.6%
31200	Food Services Operations	Food Preparation and Dispensing	\$355,800	\$196,646	\$460,898	\$537,108	51.0%	173.1%	16.5%
31300	Food Services Operations	Food Delivery	\$11,055	\$2,295	\$10,614	\$4,212	-61.9%	83.5%	-60.3%
31400	Food Services Operations	Food Purchases	\$340,094	\$168,219	\$334,598	\$328,669	-3.4%	95.4%	-1.8%
31900	Food Services Operations	Other Food Services	\$30,969	\$7,224	\$30,659	\$30,411	-1.8%	321.0%	-0.8%

School Corporation Expenditures by Account
Biannual Financial Report Data
Northern Wells Com Schools (8435)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
Overhead and Operational Total	\$4,386,267	\$4,921,192	\$6,196,422	\$6,630,655	51.2%	34.7%	7.0%
Non Operational							
33100 Community Service Operations	\$12,003	\$547,517	\$3,453	\$3,445	-71.3%	-99.4%	-0.2%
33200 Category not Specified	\$0	\$38,822	\$86,488	\$75,973	NA	95.7%	-12.2%
33400 Category not Specified	\$213,363	\$256,181	\$238,365	\$279,657	31.1%	9.2%	17.3%
33500 Category not Specified	\$0	\$3,231	\$0	\$0	NA	NA	NA
33910 Other Community Services	\$0	\$0	\$17,000	\$0	NA	NA	NA
33930 Other Community Services	\$43,223	\$106,172	\$65,901	\$84,581	95.7%	-20.3%	28.3%
33940 Other Community Services	\$47,579	\$30	\$0	\$0	NA	NA	NA
33990 Other Community Services	\$0	\$0	\$89	\$0	NA	NA	NA
43000 Category not Specified	\$2,550	\$22,879	\$201,494	\$25,557	902.2%	11.7%	-87.3%
45100 Building Acq., Const. and Impr.	\$252,479	\$511,175	\$2,981,875	\$366,485	45.2%	-28.3%	-87.7%
45200 Building Acq., Const. and Impr.	\$0	(\$15,269)	\$0	\$0	NA	NA	NA
45400 Building Acq., Const. and Impr.	\$0	\$152,119	\$5,939	\$16,727	NA	-89.0%	181.7%
45500 Building Acq., Const. and Impr.	\$21,681	\$83,621	\$132,556	\$249,181	1049.3%	198.0%	88.0%
46000 Category not Specified	\$0	\$0	\$471,988	\$223	NA	NA	-100.0%
47000 Category not Specified	\$90,923	\$29,443	\$21,600	\$67,296	-26.0%	128.6%	211.6%
49000 Category not Specified	\$308,351	\$128,680	\$46,825	\$28,815	-90.7%	-77.6%	-38.5%
51100 Principal on Debt	\$200,000	\$220,000	\$280,000	\$295,000	47.5%	34.1%	5.4%
52100 Interest on Debt	\$188,723	\$166,413	\$83,387	\$69,076	-63.4%	-58.5%	-17.2%
52200 Interest on Debt	\$131,730	\$102,024	\$0	\$0	NA	NA	NA
52600 Interest on Debt	\$0	\$17,081	\$0	\$0	NA	NA	NA
53100 Lease Rental	\$1,860,340	\$1,718,000	\$1,844,288	\$1,901,892	2.2%	10.7%	3.1%
53150 Lease Rental	\$0	\$0	\$1,197,458	\$1,131,726	NA	NA	-5.5%
53200 Lease Rental	\$0	\$3,488	\$0	\$0	NA	NA	NA
54200 Advancements and Obligations	\$84,375	\$37,500	\$0	\$0	NA	NA	NA
54250 Advancements and Obligations	\$0	\$2,813	\$0	\$0	NA	NA	NA
Non Operational Total	\$3,457,320	\$4,131,918	\$7,678,705	\$4,595,634	32.9%	11.2%	-40.2%
Prorated by Fund							
26491 NA	\$111,738	\$0	\$0	\$0	NA	NA	NA
26491 NA	\$15,629	\$0	\$0	\$0	NA	NA	NA
26491 NA	\$90,508	\$0	\$0	\$0	NA	NA	NA
26491 NA	\$7,458	\$0	\$0	\$0	NA	NA	NA
26492 NA	\$539,835	\$0	\$0	\$0	NA	NA	NA
26492 NA	\$87,315	\$0	\$0	\$0	NA	NA	NA
26492 NA	\$148,930	\$0	\$0	\$0	NA	NA	NA
26492 NA	\$21,831	\$0	\$0	\$0	NA	NA	NA
26493 NA	\$29,948	\$0	\$0	\$0	NA	NA	NA
26493 NA	\$5,249	\$0	\$0	\$0	NA	NA	NA
26493 NA	\$23,656	\$0	\$0	\$0	NA	NA	NA
26493 NA	\$935	\$0	\$0	\$0	NA	NA	NA
26494 NA	\$890,197	\$0	\$0	\$0	NA	NA	NA
26494 NA	\$149,904	\$0	\$0	\$0	NA	NA	NA
26494 NA	\$180,883	\$0	\$0	\$0	NA	NA	NA
26494 NA	\$27,825	\$0	\$0	\$0	NA	NA	NA
26496 NA	\$13	\$0	\$0	\$0	NA	NA	NA
26496 NA	\$2	\$0	\$0	\$0	NA	NA	NA
26496 NA	\$2	\$0	\$0	\$0	NA	NA	NA
26496 NA	\$0	\$0	\$0	\$0	NA	NA	NA

**School Corporation Expenditures by Account
Biannual Financial Report Data
Northern Wells Com Schools (8435)**

					Percent Change				
Account			FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015
26498	NA	Severance / Early Retirement Pay - Academic Achievement	\$206,101	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Instructional Support	\$24,220	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Overhead and Operational	\$22,137	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Non Operational	\$4,343	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$2,588,662	\$0	\$0	\$0	NA	NA	NA